



REMARKS

The specification has been amended to recite that the utility applications, related to Manoj Kumar Singhal, *et al.*, United States Application Serial No. 10/803,420 (Attorney Docket No. 15474US01) entitled "System and Method for Time Domain Audio Speed Up, While Maintaining Pitch" filed March 18, 2004, and that also related to Manoj Kumar Singhal, *et al.*, United States Application Serial No. 10/803,416 (Attorney Docket No. 15475US01) entitled "System and Method for Frequency Domain Audio Speed Up or Slow Down, While Maintaining Pitch" filed March 18, 2004, are incorporated herein by reference, in their entirety.

If the Examiner has any questions or if the Applicant can be of any further assistance, the Examiner is invited to contact the below noted attorney for Applicant.

The Commissioner is authorized to charge any additional fees or credit any overpayment to Account No. 13-0017 in connection with this Preliminary Amendment.

Respectfully submitted,



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